

**Amendment to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

Claims 1-17 (Canceled)

Claim 18 (Original) A method of manufacturing a magnetoresistance effect device, comprising:

forming a first ferromagnetic body, a nonmagnetic dielectric layer on the first ferromagnetic body, and a second ferromagnetic body on the nonmagnetic dielectric layer;

etching part of an external region of a predetermined ferromagnetic tunnel junction region using a first linear mask pattern which is traversing the predetermined ferromagnetic tunnel junction region; and

etching another part of the external region of the predetermined ferromagnetic tunnel junction region using a second linear mask pattern which is traversing the predetermined ferromagnetic tunnel junction region and intersecting with the first linear mask pattern.

Claim 19 (Original) The method according to claim 18, wherein the first and second linear mask patterns are substantially orthogonal to each other.

Claim 20 (Original) The method according to claim 18, further comprising:

forming a pair of extended regions using an electron beam, the pair of extended regions being positioned diagonal to each other.

Claim 21 (New) The method of claim 18, wherein the first and second linear mask patterns have an overlapping rectangle region.

Claim 22 (New) The method of claim 21, wherein the first linear mask pattern has first and second side surfaces substantially parallel to each other and first and second semicircular patterns, the first semicircular pattern is formed on the first side surface, the second semicircular pattern is formed on the second side surface, and the first and second semicircular patterns are aligned at diagonal corners of the overlapping rectangle region.

Claim 23 (New) The method of claim 22, wherein the first and second semicircular patterns are formed by spot EB drawing.

Claim 24 (New) The method of Claim 22, wherein an overlapping rectangle region formed by the first linear mask pattern with the first and second semicircular patterns and the second linear mask pattern is substantially rotationally symmetrical with a center of the overlapping rectangle region as a pivot.

Claim 25 (New) The method of claim 24, further comprising a step of providing an easy magnetization axis to one of the first and second ferromagnetic bodies and the easy magnetization axis is not substantially symmetrical with a longer axis of the overlapping rectangle region.

Claim 26 (New) The method of claim 18, further comprising a step of providing an easy magnetization axis to one of the first and second ferromagnetic bodies.

Claim 27 (New) The method of claim 18, wherein one of the first and second ferromagnetic bodies comprises a laminate film including a pair of ferromagnetic layers and a nonmagnetic layer formed between the pair of ferromagnetic layers, the pair of ferromagnetic layers being magnetically coupled with each other.

Claim 28 (New) The method of claim 18, further comprising a second nonmagnetic dielectric layer formed on the second ferromagnetic body and a third ferromagnetic body formed on the second nonmagnetic dielectric layer.

Claim 29 (New) The method of claim 18, wherein one of the first and second ferromagnetic bodies comprises a magnetization free layer in which a magnetization is free to rotate in an applied magnetic field.

Claim 30 (New) The method of claim 29, wherein the other of the first and the second ferromagnetic bodies comprises a magnetization pinned layer in which a magnetization is fixed in the applied magnetic field.